

1 AN ACT regarding taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Property Tax Code is amended by adding
5 Section 18-157 as follows:

6 (35 ILCS 200/18-157 new)

7 Sec. 18-157. Apportionment; tax objections; court
8 decisions; adjustments of levies and refunds to tax
9 objectors. If a court, in any tax objection based on the
10 apportionment of an overlapping taxing district under Section
11 18-155, for any year prior to the year of the effective date
12 of this amendatory Act of the 92nd General Assembly, enters a
13 final judgment that there was an over extension or under
14 extension of taxes for an overlapping taxing district based
15 on the apportionment under Section 18-155 for the year for
16 which the objection was filed, the county clerks of each
17 county in which there was an under extension shall
18 proportionately increase the levy of that taxing district by
19 an amount specified in the court order in that county in the
20 subsequent year or in any subsequent year following the final
21 judgment of the court. The increase in the levy, when
22 extended, shall be set forth as a separate item on the tax
23 bills of affected taxpayers. Notwithstanding any other
24 provision of law, the increase in the levy and the extension
25 thereof shall not be subject to any limitations on levies or
26 extensions imposed by the School Code or this Code. The
27 funds collected pursuant to a levy increase authorized by
28 this Section shall be delivered to the county collector of
29 each county in which there was an over extension for
30 distribution to the tax objectors in accordance with the
31 court order.

1 No person who, under any other provision of this Code,
2 has received any payment in satisfaction of a tax objection
3 based in whole or in part on apportionment under Section
4 18-155 may receive any payment under this Section in
5 satisfaction of a tax objection based in whole or in part on
6 apportionment under Section 18-155.

7 Section 10. The School Code is amended by adding Section
8 17-3A as follows:

9 (105 ILCS 5/17-3A new)

10 Sec. 17-3A. Apportionment; tax objections; court
11 decisions; adjustments of levies and refunds to tax
12 objectors. Notwithstanding any other provision of this Code,
13 if a court, in any tax objection based on the apportionment
14 of an overlapping taxing district under Section 18-155 of the
15 Property Tax Code, for any year prior to the year of the
16 effective date of this amendatory Act of the 92nd General
17 Assembly, enters a final judgment that there was an over
18 extension or under extension of taxes for an overlapping
19 taxing district based on the apportionment under Section
20 18-155 of the Property Tax Code for the year for which the
21 objection was filed, the county clerks of each county in
22 which there was an under extension of a levy of a school
23 district shall proportionately increase the levy of that
24 school district by an amount specified in the court order in
25 that county in the subsequent year or in any subsequent year
26 following the final judgment of the court. The increase in
27 the levy of the school district, when extended, shall be set
28 forth as a separate item on the tax bills of affected
29 taxpayers. Notwithstanding any other provision of law, the
30 increase in the levy and the extension thereof shall not be
31 subject to any limitations on levies or extensions imposed by
32 this Code or the Property Tax Code. The funds collected

1 pursuant to a levy increase authorized by this Section and
2 Section 18-155 of the Property Tax Code shall be delivered to
3 the county collector of each county in which there was an
4 over extension for distribution to the tax objectors in
5 accordance with the court order.

6 Section 99. Effective date. This Act takes effect upon
7 becoming law.